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9 Attorneys for USACM Liquidating Trust

10 **UNITED STATES BANKRUPTCY COURT**
11 **DISTRICT OF NEVADA**

12 In re:

13 USA COMMERCIAL MORTGAGE
14 COMPANY,

15 Debtor.

16 Case No. BK-S-06-10725-LBR

17 Chapter 11

18 **DECLARATION OF EDWARD M.
19 BURR IN SUPPORT OF OMNIBUS
20 OBJECTIONS TO PROOFS OF
CLAIM BASED UPON
INVESTMENT IN DEL VALLE
LIVINGSTON AND CERTIFICATE
OF SERVICE**

21 Date of Hearing: July 26, 2011
22 Time of Hearing: 1:30 p.m.
23 Estimated time for Hearing: 10 minutes

24 I, Edward M. Burr, hereby declare under penalty of perjury that:

25 1. I am a principal with Sierra Consulting Group, LLC (“Sierra”). Sierra is one
26 of the leading providers of restructuring advisory and litigation support services in the
Southwest. Sierra is a leading national consulting firm comprised of experienced CPAs
and other financial professionals.

27 2. I submit this declaration on behalf of the USACM Liquidating Trust’s
28 Objections to Proofs of Claim filed this date.

29 3. This Court approved the Official Committee of Unsecured Creditors of USA
30 Commercial Mortgage Company’s (“Committee”) appointment of Sierra as financial
31 advisers on August 11, 2006. From that date to the Effective Date of the Debtors’
32 confirmed Plan of Reorganization, I have assisted the Committee in analyzing facts

1 concerning these jointly administered bankruptcy cases. As of the Effective Date of the
2 confirmed Plan of Reorganization, Sierra has been retained by the USACM Liquidating
3 Trust to investigate and reconcile the claims against the USA Commercial Mortgage
4 Company (“USACM”) estate.

5 4. I make the following declaration based upon my personal knowledge, and
6 upon the records of the Debtors described in this declaration, including Debtors’ original
7 and amended schedules of liabilities and the proofs of claim described herein, as well as
8 Debtors’ accounting records.

9 5. On March 12, 2007 Effective Date of the Plan, the USACM Liquidating
10 Trust succeeded to USACM’s rights with respect to books and records.

11 6. Sierra has been working closely with both the Trustee for the USACM
12 Liquidating Trust and Development Specialist Inc. (“DSI”), the Trustee’s financial
13 advisor, in evaluating all of the claims that were filed in the USACM estate.

14 7. **Exhibit A**, attached, lists Proofs of Claim that appear to be based, in whole
15 or in part, upon an investment in the Del Valle Livingston Loan. For each claim listed,
16 **Exhibit A** identifies the Proof of Claim number, the claimant, the claimant’s address, the
17 total amount of the claim, and the total amount of the claim that appears to be related to
18 the Del Valle Livingston Loan based upon the information provided by the claimant.

19 Dated: June 23, 2011

20 _____
21 /s/ Edward M. Burr
22 Edward M. Burr
23 Sierra Consulting Group, LLC

24 Copy of the foregoing mailed (without exhibit)
25 by first class Postage prepaid U.S. Mail on
26 June 23, 2011 to the investors in the
Del Valle Livingston loan listed on Exhibit A.

s/ Matt Burns
Matt Burns
Lewis and Roca LLP